

MADERA COUNTY

ACCOUNTANT - AUDITOR I ACCOUNTANT - AUDITOR II

DEFINITION

Under general supervision (Accountant - Auditor I) or direction (Accountant - Auditor II), to perform accounting, auditing, and fiscal analysis duties involved in the preparation, maintenance, analysis, and verification of the County's fiscal records; to explain the methods and procedures used by the assigned office to the public and other staff; and to do related work as required.

SUPERVISION EXERCISED

Accountant - Auditor I

May exercise technical and functional supervision over technical and clerical staff.

Accountant - Auditor II

Exercises technical and functional supervision over technical and clerical staff.

DISTINGUISHING CHARACTERISTICS

Accountant - Auditor I--This is the entry level in the Accountant - Auditor class series. Positions at this level usually perform most of the duties required of the positions at the Accountant - Auditor II level, but are not expected to function at the same skill level and usually exercise less independent discretion and judgment in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise. Since this class is often used as a training class, employees may have only limited or no directly related work experience.

Accountant - Auditor II--This is the full journey level in the Accountant - Auditor class series. Positions at this level are distinguished from the Accountant - Auditor I level by the performance of the full range of duties as assigned, working independently and exercising judgment and initiative. Incumbents are expected to perform a variety of job assignments, requiring accounting and auditing knowledge and background, with routine supervision and direction. Positions in this class series are flexibly staffed and positions at the Accountant - Auditor II level are normally filled by advancement from the Accountant - Auditor I level. When filled from the outside, the employee is required to have prior related experience which allows the employee to meet the qualification standards for the Accountant - Auditor II level.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES

Prepares comprehensive financial activity reports and statements as directed; maintains and reconciles a variety of ledgers, reports and account records; examines and corrects accounting transactions to ensure accuracy; prepare journal vouchers to adjust and correct errors in accounting records; monitors and balances various accounts verifying availability of funds and classification of expenditures; researches and analyzes transactions to resolve problems and ensure compliance with pertinent laws, codes, and regulations; prepares cash flow and expenditure projects; provides technical assistance to County staff and the public in matters related to accounting and budget principles and practices; audits and processes tax roll additions, changes, and deletions; assists with maintaining property tax roll fiscal balances; assists with analyzing the impact of tax roll changes on County revenue; conducts audits of County funds and programs; supervises utility billings for special districts; assists with the review and reconciliation of County and special district; maintains proper controls on trust accounts; may perform specialized accounting and auditing functions for a variety of County programs and services.

OTHER JOB RELATED DUTIES

Performs related duties and responsibilities as assigned.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Accountant - Auditor I

Knowledge of:

Accounting theory, principles, and practices, and their application to a variety of accounting transactions and problems.

Basic auditing theory, principles, and techniques.

Basic principles and procedures of financial report and statement preparation.

Principles of account classification.

Principles and procedures of spreadsheet and database operations.

Modern office practices, methods, and computer equipment.

Skill to:

Operate modern office equipment including computer equipment.

Ability to:

Learn the laws, ordinances, and regulations affecting the financial operations of the County and special districts.

Learn the operations, procedures, and policies of the assigned office.

Learn to apply accounting and auditing theory, principles, and techniques to government finance.

Analyze and evaluate accounting and auditing problems, researching and gathering appropriate data to resolve problems.

Perform basic accounting and ledger assignments.

Monitor and update fiscal records.

Ability to:

Make mathematical calculations quickly and accurately.
Communicate clearly and concisely, both orally and in writing.
Establish, maintain, and foster positive and harmonious working relationships with those contacted in the course of work.

Experience and Training Guidelines:

Any combination equivalent to experience and training that would provide the required knowledge, skills, and abilities would be qualifying. A typical way to obtain the knowledge, skills, and abilities would be:

Experience:

One year of work experience assisting with the maintenance of accounting and fiscal records.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, business administration, or a related field.

Special Requirements:

Essential duties require the following physical skills and work environment:

Ability to work in a standard office environment.

Accountant - Auditor II

In addition to the qualifications for an Accountant - Auditor I:

Knowledge of:

Auditing theory, principles, and techniques, and their application to government finance.
Laws, ordinances, and regulations affecting the financial operations of the County and special districts.
Operations, procedures, and policies of the assigned office.

Ability to:

Perform a full range of accounting and ledger assignments.
Prepare a full range of financial reports and statements.
Provide advice and guidance to others concerning budget, financial, and accounting records and information.

Experience and Training Guidelines:

Any combination equivalent to experience and training that would provide the required knowledge, skills, and abilities would be qualifying. A typical way to obtain the knowledge, skills, and abilities would be:

Experience:

Two years of governmental accounting work experience comparable to that of an Accountant - Auditor I with Madera County.

Training:

Equivalent to a Bachelor's degree from an accredited college or university with major course work in accounting, business administration, or a related field.

Special Requirements:

Essential duties require the following physical skills and work environment:

Ability to work in a standard office environment.

Effective Date: May, 1995